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September 18, 2002

By Hand Delivery

Mary Cottrell
Secretary
Department of Telecommunications and Energy
One South Station, 2nd Floor
Boston, MA 02110

Re: MA DTE 01-31 Phase II

Dear Secretary Cottrell:

Enclosed for filing please find the following:

Rebuttal Testimony of John Mayo on behalf of AT&T Communications of New England.

Please acknowledge receipt of the foregoing by date stamping a copy of this letter and returning it to the waiting messenger.

If you have any questions, please contact me.

Sincerely,

Jay E. Gruber

JEG:amp
Enclosures

cc: Hearing Officer
Service List